

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16203000700000</div> <div>City Clerk</div> <div>1803 Hill Avenue</div> <div>Spirit Lake, IA 51360</div>		
CITY OF <div>SPRIT LAKE</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,133,101		2,133,101	2,142,439
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,133,101		2,133,101	2,142,439
Delinquent property taxes	0		0	0
TIF revenues	2,340,694		2,340,694	2,373,000
Other city taxes	1,095,831	0	1,095,831	1,079,821
Licenses and permits	49,843	0	49,843	51,200
Use of money and property	9,477	14,568	24,045	23,600
Intergovernmental	725,393	0	725,393	1,708,254
Charges for fees and service	27,457	3,233,019	3,260,476	3,144,100
Special assessments	0	0	0	0
Miscellaneous	646,483	44,065	690,548	985,129
Other financing sources	5,568,294	771,890	6,340,184	6,363,976
Total revenues and other sources	12,596,573	4,063,542	16,660,115	17,871,519
Expenditures and Other Financing Uses				
Public safety	1,128,909	0	1,128,909	1,186,616
Public works	946,038	0	946,038	1,389,508
Health and social services	33,725	0	33,725	37,300
Culture and recreation	622,093	0	622,093	668,116
Community and economic development	283,236	0	283,236	801,800
General government	392,608	0	392,608	507,206
Debt service	2,690,267	0	2,690,267	2,706,552
Capital projects	2,088,511	0	2,088,511	5,481,483
Total governmental activities expenditures	8,185,387	0	8,185,387	12,778,581
Business type activities	0	2,694,528	2,694,528	3,071,612
Total ALL expenditures	8,185,387	2,694,528	10,879,915	15,850,193
Other financing uses, including transfers out	3,301,712	1,296,817	4,598,529	4,628,976
Total ALL expenditures/And other financing uses	11,487,099	3,991,345	15,478,444	20,479,169
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,109,474	72,197	1,181,671	-2,607,650
Beginning fund balance July 1, 2013	2,279,879	3,203,992	5,483,871	5,483,871
Ending fund balance June 30, 2014	3,389,353	3,276,189	6,665,542	2,876,221
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 29,950,000	Other long-term debt	\$ 0	
Revenue debt	\$ 2,050,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 23,462,961	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/26/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Gregg Owens	→	712	336-1871	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/25/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SPIRIT LAKE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,675,588	386,834		70,679	0	0	2,133,101			2,133,101	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,675,588	386,834		70,679	0	0	2,133,101		T01	2,133,101	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,675,588	386,834		70,679	0	0	2,133,101			2,133,101	6
7	TIF revenues			2,340,694				2,340,694		T01	2,340,694	7
	Other city taxes											
8	Utility tax replacement excise taxes	54,024	12,445	0	1,506	0	0	67,975		T15	67,975	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	39,447	0	0	0	0	0	39,447	0	T15	39,447	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	5,441	0	0	0	0	0	5,441	0	T19	5,441	12
13	Hotel/motel tax	95,492	0	0	0	0	0	95,492	0	T19	95,492	13
14	Other local option taxes	887,476	0	0	0	0	0	887,476	0	T09	887,476	14
15	TOTAL OTHER CITY TAXES	1,081,880	12,445	0	1,506	0	0	1,095,831	0		1,095,831	15
16	Section B - LICENSES AND PERMITS	49,843	0	0	0	0	0	49,843	0	T29	49,843	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,107	719	2,167	26	1,458		9,477	11,568	U20	21,045	18
19	Rents and royalties	0	0	0	0	0		0	3,000	U40	3,000	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	5,107	719	2,167	26	1,458	0	9,477	14,568		24,045	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	792	0	0	0	0	0	792	0	B89	792	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	792	0	0	0	0	0	792	0		792	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		483,496					483,496		C46	483,496	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,436	0	0	0	6,247	0	11,683	0	C89	11,683	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Library State Aid	2,052	0	0	0	0	0	2,052	0	C89	2,052	54
55	RISE	0	0	0	0	129,554	0	129,554	0		129,554	55
56	Safe Routes	0	0	0	0	10,447	0	10,447	0		10,447	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	7,488	483,496	0	0	146,248	0	637,232	0		637,232	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	36,560	0	0	0	0	0	36,560	0	D89	36,560	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Orleans Police	47,429	0	0	0	0	0	47,429	0	D89	47,429	67
68	Friends Open Access Library	0	3,380	0	0	0	0	3,380	0		3,380	68
69		0	0	0	0		0	0	0		0	69
70	Total local grants and reimbursements	83,989	3,380	0	0	0	0	87,369	0		87,369	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	92,269	486,876	0	0	146,248	0	725,393	0		725,393	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	2,001,709	A91	2,001,709	73
74	Sewer	0	0	0	0	0	0	0	319,795	A8Ø	319,795	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	911,515	A81	911,515	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	10,676	0	0	0	0	0	10,676	0	A89	10,676	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	6,295	0	0	0	0	0	6,295	0	A89	6,295	99
100	Park, recreation, and cultural charges	7,379	0	0	0	0	0	7,379	0	A61	7,379	100
101	Animal control charges	3,107	0	0	0	0	0	3,107	0	A89	3,107	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	27,457	0	0	0	0	0	27,457	3,233,019		3,260,476	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	19,856	11,658	0	0	32,000	0	63,514	0	U99	63,514	108
109	Deposits and sales/fuel tax refunds	4,393	0	0	0	0	0	4,393	2,775	U99	7,168	109
110	Sale of property and merchandise		0	0	0	500	0	500	0	U11	500	110
111	Fines	48,402	3,782	0	0	0	0	52,184	0	U30	52,184	111
112	Internal service charges	0	0	0	0	0	0	0	26,785	NR	26,785	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	misc rebate	28	0	0	0	0	0	28	0		28	114
115	IA Lakes Dev Cost Share 396		0	0	0	406,439	0	406,439	0		406,439	115
116			0	0	0	0	0	0	0		0	116
117	Ref & Reimb	27,277	542	0	0	0	0	27,819	14,505		42,324	117
118	sidewalk 200	0	0	0	54,298	0	0	54,298	0		54,298	118
119	lots 160	37,308	0	0	0	0	0	37,308	0		37,308	119
120	TOTAL MISCELLANEOUS	137,264	15,982	0	54,298	438,939	0	646,483	44,065		690,548	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SPIRIT LAKE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,069,408	902,856	2,342,861	126,509	586,645	0	7,028,279	3,291,652		10,319,931	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	5,301	0	0	0	0	0	5,301	1,701	NR	7,002	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	1,734,653	0	1,734,653	0	NR	1,734,653	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	635,096	70,715		751,469	290,043	0	1,747,323	441,689		2,189,012	127
128	Internal TIF loans and transfers in	0	0	0	1,802,517	278,500	0	2,081,017	328,500		2,409,517	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	640,397	70,715	0	2,553,986	2,303,196	0	5,568,294	771,890		6,340,184	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,709,805	973,571	2,342,861	2,680,495	2,889,841	0	12,596,573	4,063,542		16,660,115	132
133												133
134	Beginning fund balance July 1, 2013	1,312,181	495,274	567,517	1,220	-96,313	0	2,279,879	3,203,992		5,483,871	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,021,986	1,468,845	2,910,378	2,681,715	2,793,528	0	14,876,452	7,267,534		22,143,986	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	781,354	174,547	0	0	0	0	955,901		E62	955,901	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	33,174	0	0	0	0	0	33,174		E89	33,174	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	85,458	0	0	0	0	0	85,458		E24	85,458	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	3,630	0	0	0	0	0	3,630		E32	3,630	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	38,849	11,897	0	0	0	0	50,746		E66	50,746	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	942,465	186,444	0	0	0	0	1,128,909			1,128,909	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	480,680	113,604	0	0	0	0	594,284		E44	594,284	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	11,220	207,964	0	0	0	0	219,184		E44	219,184	48
49	Traffic control safety — Current operation	0	4,604	0	0	0	0	4,604		E44	4,604	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	50,847	0	0	0	0	50,847		E44	50,847	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	7,555	0	0	0	0	7,555		E81	7,555	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	6,000	0	0	0	0	0	6,000		E01	6,000	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	52,997	10,567	0	0	0	0	63,564		E89	63,564	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	550,897	395,141	0	0	0	0	946,038			946,038	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	33,725	0	0	0	0	0	33,725		E79	33,725	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	33,725	0	0	0	0	0	33,725			33,725	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	208,358	64,747	0	0	0	0	273,105		E52	273,105	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	203,577	37,490	0	0	0	0	241,067		E61	241,067	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	107,921		0	0	0	0	107,921		E61	107,921	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	519,856	102,237	0	0	0	0	622,093			622,093	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	8,116	0	0	0	0	0	8,116		E89	8,116	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	6,834	0	0	0	0	0	6,834		E29	6,834	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	95,170	0	0	0	0	0	95,170		E89	95,170	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	173,116	0	0	0	173,116		E89	173,116	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	110,120	0	173,116	0	0	0	283,236			283,236	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	25,732	1,721				0	27,453		E29	27,453	160
161	Purchase of land and equipment						0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	174,233	37,001				0	211,234		E23	211,234	162
163	Purchase of land and equipment						0	0		G23	0	163
164	Elections — Current operation	1,077					0	1,077		E89	1,077	164
165	Purchase of land and equipment						0	0		G89	0	165
166	Legal services and city attorney — Current operation	16,700					0	16,700		E25	16,700	166
167	Purchase of land and equipment						0	0		G25	0	167
168	City hall and general buildings — Current operation	22,817					0	22,817		E31	22,817	168
169	Purchase of land and equipment						0	0		G31	0	169
170	Construction						0	0		F31	0	170
171	Tort liability — Current operation						0	0		E89	0	171
172	Other general government — Current operation	67,204	46,123				0	113,327		E89	113,327	172
173	Purchase of land and equipment						0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	307,763	84,845	0	0	0	0	392,608			392,608	176
177	Section G — DEBT SERVICE	0	0	0	2,690,267	0	0	2,690,267			2,690,267	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,690,267	0	0	2,690,267			2,690,267	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	E Ctr Lake LID/Zenth Ave Realign	0	0	0	0	421,820	0	421,820			421,820	184
185	E/W Trail Ph I/Hill Ave SW	0	0	0	0	26,493	0	26,493			26,493	185
186	City Hall	0	0	0	0	496,273	0	496,273			496,273	186
187	Subtotal Regular Capital Projects	0	0	0	0	944,586	0	944,586			944,586	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	So Hills Ph III/Lk St Recon	0	0	0	0	104,219	0	104,219			104,219	189
190	Pt of Pines II/E Lk Ind Pk	0	0	0	0	416,016	0	416,016			416,016	190
191	Mem Pk Reno/15th St Recon	0	0	0	0	623,690	0	623,690			623,690	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,143,925	0	1,143,925			1,143,925	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,088,511	0	2,088,511			2,088,511	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,464,826	768,667	173,116	2,690,267	2,088,511	0	8,185,387			8,185,387	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SPIRIT LAKE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,246,717	E91	1,246,717	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							25,968	25,968	F91	25,968	200
201	Sewer and sewage disposal — Current operation							184,409	184,409	E80	184,409	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							111,979	111,979	F80	111,979	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							855,607	855,607	E81	855,607	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SPIRIT LAKE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								243,605		243,605	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Insurance								26,243		26,243	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,694,528		2,694,528	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,464,826	768,667	173,116	2,690,267	2,088,511	0	8,185,387	2,694,528		10,879,915	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,170,695	0		0	0	0	1,170,695	1,018,317		2,189,012	255
256	Internal TIF loans/repayments and transfers out	0	0	2,131,017	0	0	0	2,131,017	278,500		2,409,517	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,170,695	0	2,131,017	0	0	0	3,301,712	1,296,817		4,598,529	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,635,521	768,667	2,304,133	2,690,267	2,088,511	0	11,487,099	3,991,345		15,478,444	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	700,178	606,245	0	705,017	0	2,011,440			2,011,440	264
265	Committed	327,156	0	0	0	0	0	327,156			327,156	265
266	Assigned	79,670	0	0	0	0	0	79,670			79,670	266
267	Unassigned	979,639	0	0	-8,552	0	0	971,087			971,087	267
268	Total Governmental	1,386,465	700,178	606,245	-8,552	705,017	0	3,389,353			3,389,353	268
269	Proprietary								3,276,189		3,276,189	269
270	Total ending fund balance June 30, 2014	1,386,465	700,178	606,245	-8,552	705,017	0	3,389,353	3,276,189		6,665,542	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,021,986	1,468,845	2,910,378	2,681,715	2,793,528	0	14,876,452	7,267,534		22,143,986	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SPIRIT LAKE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,996,358

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)			Other (g)
Purpose													
1. Water utility	19U \$ 2,260,000	29U \$ 0	39U \$ 210,000	49U \$ 0	49U \$ 0	49U \$ 2,050,000	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 33,105	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
9. Other-Specify G.O.	19U 30,159,000	29U 1,735,000	39U 1,944,000	49U 29,950,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 732,550	
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0	
Total long-term debt	32,419,000	1,735,000	2,154,000	29,950,000	0	2,050,000	0	0	0	0	0	765,655	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	469,259,216	x .05 = \$	23,462,961

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents									
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)					
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01		W31		W61					
	\$		\$							
	200,577		0		6,464,965					
REMARKS						V98				
A portion of the G.O. Debt is annual appropriation.										